

BETTER HEALTH PRODUCTS LIMITED
FINANCIAL STATEMENTS
31 MARCH 2021

Company Registration Number 1049465
Registered Charity Number 264031

EDMUND CARR LLP
Chartered Accountants & Registered Auditors
146 New London Road
Chelmsford
Essex
CM2 0AW

BETTER HEALTH PRODUCTS LIMITED

FOR THE YEAR ENDED 31 MARCH 2021

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BETTER HEALTH PRODUCTS LIMITED

FOR THE YEAR ENDED 31 MARCH 2021

CHARITY INFORMATION

Directors R B McNeill, BSc(SocSc), DSW, ACAT, UKCP
A Mathews
P A Sheils, LLB
Dr E S Meltzer
L Dolby, RN, RMN, Dip HE Mental Health (appointed 20 July 2020)

Auditors Edmund Carr LLP
146 New London Road
Chelmsford
Essex
CM2 0AW

Bankers National Westminster Bank plc
PO Box 8030
20 Amhurst Road
London
E8 1JJ

Company Number 1049465

Charity Number 264031

Principal Address 1A Darnley Road
Hackney
London
E9 6QH

BETTER HEALTH PRODUCTS LIMITED

THE DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The directors present their report and accounts for the year ended 31st March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

CONSTITUTION

The charity is constituted as a company limited by guarantee, and is therefore governed by a memorandum and articles of association.

DIRECTORS AND TRUSTEES

The directors of the company are as listed on page 1.

The Board has the power to appoint additional directors, as it considers fit.

ORGANISATION AND OBJECTIVES

Better Health Products Limited is run as a social enterprise and provides training placements in one of its three main businesses to individuals recovering from mental ill health. Current businesses are a polyurethane light manufacturing business, an artisan bakery (trading as Better Health Bakery) and a bicycle workshop (trading as Better Health Bikes).

The charity represents one of the separately registered charities alongside which the Psychiatric Rehabilitation Association works to carry out its objectives.

All trustees give their time voluntarily; no trustee receives any benefits.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

BETTER HEALTH PRODUCTS LIMITED

THE DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2021

REVIEW OF DEVELOPMENTS

Better Health Products Limited operates from the London Borough of Hackney. However, trainees are referred from a number of London boroughs.

There have been no significant changes in the level or nature of the company's activities during the year. However, towards the end of March 2020 from when Coronavirus lockdown took hold there has been a temporary decrease in trading activity.

RESERVES POLICY

The company carries out a variety of long-term projects. The directors have examined the requirement for free reserves which are those unrestricted funds not invested in fixed assets, designated for specific purposes or otherwise committed. The directors consider that the free reserves of £49,479 are adequate to meet the ongoing commitments of the company.

INVESTMENT POLICY

The directors have power under the trust deed to invest in such assets as they see fit.

FINANCIAL POSITION

The Financial Statements and Notes which follow this report have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland (FRS 102), and in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies regime.

The Statement of Financial Activities shows net income for the year of £818 for the company.

The year-end financial position, reflected by the balance sheet, is considered satisfactory.

It is the policy of the directors to ensure adequate funds are always available to the company to meet its objectives, and also the solvency requirements imposed by the Companies Act.

BETTER HEALTH PRODUCTS LIMITED

THE DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2021

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The trustees (who are also directors of Better Health Products Limited for the purposes of company law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

AUDITORS

Edmund Carr LLP are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

BY ORDER OF THE BOARD

R B McNeill

R B McNEILL
Director

5 October 2021

BETTER HEALTH PRODUCTS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS

FOR THE YEAR ENDED 31 MARCH 2021

Opinion

We have audited the financial statements of Better Health Products Limited (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the directors' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the directors' report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

BETTER HEALTH PRODUCTS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Directors' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

BETTER HEALTH PRODUCTS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations for the company, including the Companies Act 2006, tax legislation and data protection, anti-bribery, employment, environmental and health and safety legislation.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud.
- Considered the internal controls in place to mitigate the risks of fraud and non-compliance with laws and regulations

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships
- Tested journal entries to identify unusual transactions

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation
- Enquiring of management as to actual and potential litigation and claims

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

BETTER HEALTH PRODUCTS LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS (Continued)

FOR THE YEAR ENDED 31 MARCH 2021

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

R Crace FCA

146 New London Road
Chelmsford
Essex
CM2 0AW

EDMUND CARR LLP
Chartered Accountants
& Registered Auditors
Statutory Auditor

6 October 2021

Edmund Carr LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

BETTER HEALTH PRODUCTS LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Charitable activities					
Sales		160,666	-	160,666	452,608
Total Income		160,666	-	160,666	452,608
Expenditure on:					
Charitable activities					
Grant paid	7	65,000	-	65,000	253,000
Project running costs	7	94,848	-	94,848	199,490
Total Expenditure		159,848	-	159,848	452,490
Net Income		818	-	818	118
Transfer between funds		-	-	-	-
Net movement in funds		818	-	818	118
Total funds brought forward at 1 April 2020		48,661	-	48,661	48,543
Total funds carried forward at 31 March 2021		<u>£49,479</u>	<u>-</u>	<u>£49,479</u>	<u>£48,661</u>

The statement of financial activities included all gains and losses recognised during the year.

All the activities of the charitable company are from continuing operations.

BETTER HEALTH PRODUCTS LIMITED

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	2		9,459		12,816
CURRENT ASSETS					
Stock	3	67,535		71,800	
Debtors	4	8,999		38,600	
Cash at bank and in hand		5,970		7,299	
		<u>82,504</u>		<u>117,699</u>	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR					
Other creditors	5	<u>42,484</u>		<u>81,854</u>	
NET CURRENT ASSETS			40,020		35,845
			<u>£49,479</u>		<u>£48,661</u>
CAPITAL AND RESERVES					
Unrestricted funds:					
Free reserves			49,479		48,661
TOTAL FUNDS	6		<u>£49,479</u>		<u>£48,661</u>

For the year ending 31 March 2021 the company is entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as the company is a charity, it is subject to audit under the Charities Act 2011.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the Board on 5 October 2021.

R B McNeill

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R B McNEILL

Company Registration Number: 1049465

BETTER HEALTH PRODUCTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1) ACCOUNTING POLICIES

a) **Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The trustees have considered the impact of the Covid-19 pandemic in their assessment of the charitable company's ability to prepare accounts as a going concern. Because of the uncertainties surrounding the effects of the economic slowdown, it is difficult to predict the impact on the charitable company and its beneficiaries, but having taken all the factors into account, the trustees are of the opinion that the charitable company has sufficient resources to continue trading for the next 12 months from the date of signing these accounts.

Better Health Products Limited meets the definition of a public benefit entity under FRS 102.

Better Health Products Limited is a private charitable company limited by guarantee incorporated in England and Wales.

b) **Stock and work in progress**

The basis of valuation, which is consistent with previous years, is the lower of cost and net realisable value.

c) **Depreciation**

The cost of fixed assets is written off over their estimated useful lives at the following annual rates:

Plant and Machinery	20 % straight line
Bakery Alterations	10 % straight line
Cycle Workshop Alterations	10 % straight line

d) **Debtors**

No general provision is made on trade debtors. Known bad debts are written off and specific provision is made for any considered to be doubtful of collection.

e) **Cash**

Cash and cash equivalents comprise cash on hand, bank accounts and bank deposits.

BETTER HEALTH PRODUCTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2021

1) ACCOUNTING POLICIES (continued)

f) **Creditors**

Creditors are recognised where the charitable company had a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due can be measured reliably. Creditors are normally recognised at their settlement amount.

g) **Turnover**

Turnover represents the value of goods invoiced during the year, excluding VAT.

h) **Grants and Donations**

Grants and donations are accounted for on a receipts and payments basis. Where part of a grant is unused, as at the year end, the unused part is carried forward and matched against the relevant future costs.

i) **Fund Accounting**

Funds held by the charity are either:

Unrestricted general funds - these are funds that can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds - these are funds that are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

j) **Financial instruments**

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

BETTER HEALTH PRODUCTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2021

2) FIXED ASSETS

	Bakery Alterations £	Plant and Machinery £	Cycle Workshop Alterations £	Total £
Cost				
1 April 2020	15,193	26,529	2,400	44,122
Additions	-	-	-	-
31 March 2021	<u>15,193</u>	<u>26,529</u>	<u>2,400</u>	<u>44,122</u>
Depreciation				
1 April 2020	10,926	19,007	1,373	31,306
Charge for year	1,524	1,593	240	3,357
31 March 2021	<u>12,450</u>	<u>20,600</u>	<u>1,613</u>	<u>34,663</u>
Net book values				
At 31 March 2021	<u>£2,743</u>	<u>£5,929</u>	<u>£787</u>	<u>£9,459</u>
At 31 March 2020	<u>£4,267</u>	<u>£7,522</u>	<u>£1,027</u>	<u>£12,816</u>

3) STOCK

	2021 £	2020 £
Raw materials and consumables	<u>£67,535</u>	<u>£71,800</u>

4) DEBTORS

Trade debtors	6,812	19,260
Prepayments	2,187	1,429
Related undertakings	-	17,911
	<u>£8,999</u>	<u>£38,600</u>

5) CREDITORS

Trade creditors	3,267	40,309
Other taxes and social security	682	6,480
Other creditors	5,575	4,532
Accruals and deferred income	3,116	4,390
Amounts owed to related undertakings	29,844	26,143
	<u>£42,484</u>	<u>£81,854</u>

BETTER HEALTH PRODUCTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2021

6) TOTAL FUNDS	2021	2020
	£	£
1 April 2020	48,661	48,543
Surplus for the year	818	118
Funds at 31 March 2021	<u>£49,479</u>	<u>£48,661</u>
Analysis of net assets between funds:	General	
	Unrestricted	Total
	£	£
Tangible fixed assets	9,459	9,459
Net current assets	<u>40,020</u>	<u>40,020</u>
	<u>£49,479</u>	<u>£49,479</u>
 7) DIRECT CHARITABLE EXPENDITURE		
Project running costs:		
Cost of sales	56,971	124,892
Labour	2,194	3,074
Delivery expenses	3,640	6,646
Repairs and renewals	5,335	12,695
Market stall expenses	1,010	2,004
Laundry and cleaning	1,422	2,297
Printing, postage and stationery	48	127
Marketing	249	436
Rent and insurance	878	820
Electricity and gas	5,808	9,814
Motor expenses	1,575	20,138
Depreciation	3,357	2,545
General expenses	5,556	6,893
Bank charges	2,525	2,589
Governance cost (note 8)	<u>4,280</u>	<u>4,520</u>
	<u>£94,848</u>	<u>£199,490</u>
Grant paid to The Centre for Better Health Ltd	<u>£65,000</u>	<u>£253,000</u>

BETTER HEALTH PRODUCTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2021

8) GOVERNANCE COSTS	2021	2020
	£	£
Audit	1,200	1,170
Accountancy	3,080	3,350
	<u>£4,280</u>	<u>£4,520</u>

9) TAXATION

The company is a registered charity and is entitled to those reliefs from taxation which are available to charities.

10) EMPLOYEE INFORMATION

The company had no employee costs during the year (2020: £Nil). All staff members are remunerated by The Centre for Better Health Limited.

None of the trustees or persons connected with them received any remuneration for their services.
No trustees were reimbursed for expenses incurred in either the current or prior year.

11) RELATED PARTY TRANSACTIONS

There is no ultimate controlling party.

The directors of the company are also the trustees of the Psychiatric Rehabilitation Association and directors of The Centre for Better Health Limited.

The only transaction was the grant of £65,000 (2020: £253,000) to The Centre for Better Health Limited. At the year end the company owed £29,755 (2020: £26,143) to The Centre for Better Health Limited, which is shown under creditors.

At the year end Better Health Products Limited owed The Psychiatric Rehabilitation Association £89 (2020: £17,911 due from The Psychiatric Rehabilitation Association).

The company is administered through The Centre for Better Health Limited which provides the necessary staff to carry out the company's activities.

12) CALLED UP SHARE CAPITAL

The company is limited by guarantee and does not have a share capital. The subscribers to the company's Memorandum and Articles of Association have undertaken to pay £1 each in the event of the liquidation of the company.
